

1301/20

In accordance with Regulation 32 of the Overseas Companies Regulations 2009.

OS AA01

Statement of details of parent law and other information for an overseas company



Companies House

What this form is for
You may use this form to accompany your accounts disclosed under parent law.

What this form is NOT for
You cannot use this form to an alteration of manner of with accounting requirements.

THURSDAY



A06 *A62U5Z3T* #192
23/03/2017
COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of overseas company ¹	Firebird Limited
UK establishment number	B R 0 0 0 4 9 8 4

→ **Filling in this form**
Please complete in typescript or in bold black capitals.

All fields are mandatory unless specified or indicated by *

¹ This is the name of the company in its home state.

Part 2 Statement of details of parent law and other information for an overseas company

A1	Legislation
Legislation ²	Republic of Ireland Companies Act 2014

² This means the relevant rules or legislation which regulates the preparation and, if applicable, the audit of accounts.

A2	Accounting principles
Accounts	<p>Have the accounts been prepared in accordance with a set of generally accepted accounting principles?</p> <p>Please tick the appropriate box.</p> <p><input type="checkbox"/> No. Go to Section A3.</p> <p><input checked="" type="checkbox"/> Yes. Please enter the name of the organisation or other body which issued those principles below, and then go to Section A3.</p>
Name of organisation or body ³	Chartered Accountants Ireland ⁴

³ Please insert the name of the appropriate accounting organisation or body.

A3	Accounts
Accounts	<p>Have the accounts been audited? Please tick the appropriate box.</p> <p><input type="checkbox"/> No. Go to Section A5.</p> <p><input checked="" type="checkbox"/> Yes. Go to Section A4.</p>

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Statement of details of parent law and other information for an overseas company

A4 Audited accounts

Audited accounts	Have the accounts been audited in accordance with a set of generally accepted auditing standards? Please tick the appropriate box. <input type="checkbox"/> No. Go to Part 3 'Signature'. <input checked="" type="checkbox"/> Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'.	Please insert the name of the appropriate accounting organisation or body.
Name of organisation or body ¹	Chartered Accountants Ireland	

A5 Unaudited accounts

Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box. <input type="checkbox"/> No. <input type="checkbox"/> Yes.	
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Part 3 Signature

	I am signing this form on behalf of the overseas company.	
Signature	Signature X <i>Colin Murphy</i> . X	
	This form may be signed by: Director, Secretary, Permanent representative.	

Firebird Products Ltd.
Uk No. FC21828

Registration No 130926

Firebird Limited
Abridged Financial Statements
for the year ended 31 January 2016

Firebird Limited
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Firebird Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 January 2016

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

Colm Murphy
Director

Gerard P Kinnane
Director

24 May 2016

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF FIREBIRD LIMITED

pursuant to section 356(1) and 356(2) of the Companies Act 2014

On 24 May 2016 we reported as auditors of Firebird Limited to the directors of the company on the copy of the abridged financial statements for the year ended 31 January 2016 on pages 6 to 9 and our report was as follows:

'We have examined :

- (i) the abridged financial statements for the year ended 31 January 2016 on pages 6 to 9 which the directors of Firebird Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

This report is made solely to the company's members, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).'

Other Information

On 24 May 2016 we reported as auditors of Firebird Limited to the shareholders on the company's financial statements for the year ended 31 January 2016 to be laid before its Annual General Meeting and our report was as follows:

'We have audited the financial statements of Firebird Limited for the year ended 31st January 2016 which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' Funds, the Cash Flow Statement, the Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF FIREBIRD LIMITED

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 January 2016 and of its results for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and in particular with the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.'

James Butler
for and on behalf of

GBW
Chartered Certified Accountants
51, South Mall,
Cork
Ireland

We certify that the auditor's report on pages 4 - 5 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.

Gerard P Kinnane
Director

Colm Murphy
Secretary

24 May 2016

Firebird Limited
ABRIDGED BALANCE SHEET

as at 31 January 2016

	Notes	2016 €	2015 €
Current Assets			
Debtors		169,758	115,461
Cash and cash equivalents		56,663	50,900
		<u>226,421</u>	<u>166,361</u>
Creditors: Amounts falling due within one year	5	<u>(13,124)</u>	<u>(5,560)</u>
Net Current Assets		<u>213,297</u>	<u>160,801</u>
Total Assets less Current Liabilities		<u>213,297</u>	<u>160,801</u>
Capital and Reserves			
Called up share capital	7	5	5
Profit and Loss Account		213,292	160,796
Equity attributable to owners of the company		<u>213,297</u>	<u>160,801</u>

We, as Directors' of Firebird Limited, state that -

The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the board on 24 May 2016 and signed on its behalf by:

Colm Murphy
 Director

Gerard P Kinnane
 Director

24 May 2016

Firebird Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 January 2016

	Share capital	Retained earnings	Total
	€	€	€
At 1 February 2014	5	138,556	138,561
Profit for the year	-	22,240	22,240
At 31 January 2015	5	160,796	160,801
Profit for the year	-	52,496	52,496
At 31 January 2016	5	213,292	213,297

Firebird Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 January 2016

1. GENERAL INFORMATION

Firebird Limited is a company limited by shares incorporated in the Republic of Ireland.

2. ACCOUNTING POLICIES

Statement of compliance

The financial statements of the company for the year ended 31 January 2016 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

Basis of preparation

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

for the year ended 31 January 2016

3. ADOPTION OF FRS 102

This is the first set of financial statements prepared by Firebird Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2014.

4. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2016	2015
	€	€
Wages and salaries	<u>558,846</u>	<u>467,173</u>

5. CREDITORS

	2016	2015
	€	€
Included in creditors:		
Amounts falling due within one year		
Taxation (Note 6)	<u>13,124</u>	<u>5,560</u>

6. TAXATION

	2016	2015
	€	€
Creditors:		
Corporation tax	<u>13,124</u>	<u>5,560</u>

7. SHARE CAPITAL

			2016	2015
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares €1.27	4	€1.27 each	<u>5</u>	<u>5</u>
Allotted, called up and fully paid				
Ordinary Shares €1.27	4	€1.27 each	<u>5</u>	<u>5</u>

No director or the secretary had an interest in the share capital of the company at any time during the period.

8. PARENT AND ULTIMATE PARENT COMPANY

The parent company is Firebird Heating Solutions Limited

The company's ultimate parent undertaking is Firebird Heating Solutions Limited.
The address of Firebird Heating Solutions Limited is Ballymakeera, Co Cork..

The parent of the largest group in which the results are consolidated is Firebird Heating Solutions Limited.
Firebird Heating Solutions Limited is registered in Ireland.

9. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 24 May 2016.

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS

of Firebird Limited

pursuant to section 356(2) of the Companies Act 2014

We have examined:

- (i) the abridged financial statements for the year ended 31 January 2016 on pages 6 to 9 which the directors of Firebird Limited propose to annex to the annual return of the company ; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

This report is made solely to the company's members, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).'

GBW

Chartered Certified Accountants
51, South Mall,
Cork
Ireland

24 May 2016